

AUG 21 2020

2021

CERTIFICATETo the Clerk of Butler County, State of Kansas
We, the undersigned, officers of**City of Leon**

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
 (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Computation to Determine State Library Grant	7			
Fund	K.S.A.			
General	12-101a	492,152	83,738	32.600
Debt Service	10-113			
Library	12-1220	4,667	3,468	1.350
Employee Benefits	12-16,102	35,000	24,056	9.365
Law Enforcement		108,158		
Special Highway	11	27,160		
Water Utility	11	135,506		
Sewer Utility	12	265,566		
Refuse Utility	12	60,585		
Non-Budgeted Funds	14			
Totals	xxxxxx	1,128,794	111,262	43.315
Budget Summary	15			County Clerk's Use Only
Neighborhood Revitalization				2,568,651
				Nov 1, 2020 Total
				Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

111,262
 NO

Assisted by:

Carolyn Brock

Address:

612 SW Terrace Ave

Topeka, KS 66611-1216

Email:

brockck@sbcglobal.net

Date Attested: November 12

Yatum S. [Signature]
 County Clerk



Governing Body

Kristina Semisch Kristina Semisch
Bruce Proctor Bruce Proctor
Steven N. Schaefer Steven N. Schaefer
Darcie Gomez Darcie Gomez
Regina Abbott Regina Abbott
Geraldyn Ebersohl Geraldyn Ebersohl

City of Leon

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 109,070
2. Library levy in 2020 budget	- \$ 3,573
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 105,497

2021 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ 7,066	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 29,477	
5b. Personal property 2019	- 26,903	
5c. Increase in personal property (5a minus 5b)	+ 2,574	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2020 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	9,640	
11. Total estimated valuation July 1, 2020	2,566,748	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0038	
13. Percentage adjustment increase (12 times 3)	+ \$ 398	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,899	
16. Total Percentage Adjustments	\$ 2,297	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2021 budget:	+	<u>3,468</u>
Other tax entity levy - 2021 budget:	+	<u> </u>
Other tax entity levy - 2021 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>3,468</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u>111,262</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	103,665	
2018 Tax Levy (Less Levy for other Governmental Units)	102,346	Decline
2019 Tax Levy (Less Levy for other Governmental Units)	109,527	None
2020 Tax Levy (Less Levy for other Governmental Units)	112,070	None

Average Tax Levy (last three years)	107,981
CPI Adjustment of 0.018	1,944
Average Tax Levy Adjusted by CPI	109,925

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement Yes

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	1,899
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	1,899

Exemption from Election Requirement Yes

City of Leon

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	90,325	20,471	426	459	2,093	0
Debt Service						
Library	3,573	810	17	18	83	0
Employee Benefits	15,172	3,439	71	77	352	0
Law Enforcement						
TOTAL	109,070	24,720	514	554	2,528	0

County Treas Motor Vehicle Estimate

24,720

County Treas Recreational Vehicle Estimate

514

County Treas 16/20M Vehicle Estimate

554

County Treas Commercial Vehicle Tax Estimate

2,528

County Treas Watercraft Tax Estimate

0

Motor Vehicle Factor

0.22664

Recreational Vehicle Factor

0.00471

16/20 Vehicle Factor

0.00508

Commercial Vehicle Factor

0.02318

Watercraft Factor

0.00000

City of Leon

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Equipment Reserve	10,000	10,000	10,000	12-1,117
General	Park Fund	7,000	-	-	Council Motion
Law Enforcement	Equipment Reserve	5,000	5,000	5,000	12-1,117
Debt Service	General	6,445	-	-	Closing
Water	Equipment Reserve	10,000	-	-	12-825d
Water	Employee Benefit	-	2,000	2,000	
Sewer	Sewer Reserve	30,000	25,000	25,000	12-631o
Sewer	Employee Benefit	-	5,000	5,000	
Sewer	Equipment Reserve	-	-	-	12-825d
Refuse	Equipment Reserve	-	-	-	12-825d
Totals		68,445	47,000	47,000	
Adjustments*					
Adjusted Totals		68,445	47,000	47,000	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010-Well	11/18/2010	9/1/2026	variable	138,000	70,000	March Sept		1,515 1,515	10,000	1,325 1,325	10,000
Series 2011-Bluestem Sewer	7/7/2011	9/1/2028	Variable	22,350	13,700	March Sept		277 277		254 254	
Total G.O. Bonds					83,700			3,584	11,300	3,158	11,300
Revenue Bonds:											
Series 2011-Sewer	7/7/2011	3/1/2033	2.32	776,831	559,961	March Sept		6,150 5,955	16,835 17,030	5,757 5,558	17,227 17,427
Total Revenue Bonds					559,961			12,105	33,865	11,315	34,654
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					643,661			15,689	45,165	14,473	45,954

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: City of Leon
Butler County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2020</u>	Proposed Year <u>2021</u>
Ad Valorem Tax	\$3,573	\$3,468
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$703	\$810
Recreational Vehicle Tax	\$16	\$17
16/20M Vehicle Tax	\$21	\$18
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$4,313	\$4,313
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,504,160	\$2,566,748
Did Assessed Valuation Decrease?	No	
Levy Rate	1.427	1.351
Difference in Levy Rate:	(0.076)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Leon

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	266,865	263,408	249,465
Receipts:			
Ad Valorem Tax	110,628	90,325	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		20,293	20,471
Recreational Vehicle Tax		476	426
16/20M Vehicle Tax		471	459
Commercial Vehicle Tax		1,853	2,093
Watercraft Tax		139	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	10,764	12,000	12,000
Local Sales Tax	30,099	29,000	29,000
Franchise Tax	45,365	46,500	46,500
Fines, Fees & Permits	7,868	6,000	6,000
Reimbursements			
Rental Income-Senior Housing	30,960	39,000	39,000
Transfer from Debt Sevice (Closing)	6,445		
Interest on Idle Funds	4,465	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	8,995		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	255,589	249,057	158,949
Resources Available:	522,454	512,465	408,414
Expenditures:			
Salaries & Wages	21,804	48,000	48,000
Employee Benefits (balance from fund)		10,000	10,000
Contractual	142,443	30,000	30,000
Commodities	71,757	50,000	50,000
Street Improvements	0	50,000	279,152
Street Lighting		4,000	4,000
Senior Housing	6,042	39,000	39,000
Capital Outlay		10,000	10,000
Five Mills Street Improvement		12,000	12,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Transfer to Parks	7,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	259,046	263,000	492,152
Unencumbered Cash Balance Dec 31	263,408	249,465	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	408,219	447,905	492,152
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			492,152
Tax Required			83,738
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			83,738

CPA Summary

City of Leon

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	6,445	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Rental Income-Senior Housing			
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	6,445	0	0
Expenditures:			
Contractual			
Commodities			
Principal			
Interest			
Transfer to General Fund (Closing)	6,445		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,445	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	0		0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			0

See Tab A

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	491	491	271
Receipts:			
Ad Valorem Tax	4,312	3,573	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		703	810
Recreational Vehicle Tax		16	17
16/20M Vehicle Tax		21	18
Commercial Vehicle Tax		72	83
Watercraft Tax		5	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,312	4,390	928
Resources Available:	4,803	4,881	1,199
Expenditures:			
Appropriations to Library	4,312	4,610	4,667
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,312	4,610	4,667
Unencumbered Cash Balance Dec 31	491	271	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	4,610	4,615	4,667
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,667
Tax Required			3,468
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			3,468

CPA Summary

Qualifies for S

City of Leon

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Employee Benefits			
Unencumbered Cash Balance Jan 1	96	7,724	5
Receipts:			
Ad Valorem Tax	24,936	15,172	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		4,398	3,439
Recreational Vehicle Tax		99	71
16/20M Vehicle Tax		130	77
Commercial Vehicle Tax		449	352
Watercraft Tax		33	0
Transfer from Water		2,000	2,000
Transfer from Sewer		5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,936	27,281	10,939
Resources Available:	25,032	35,005	10,944
Expenditures:			
Payroll Taxes & Benefits	17,308	35,000	35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	17,308	35,000	35,000
Unencumbered Cash Balance Dec 31	7,724	5	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	26,109	35,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	24,056
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	24,056

Adopted Budget

Law Enforcement	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	55,358	50,158	38,158
Receipts:			
Fines & Fees	80,382	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	80,382	70,000	70,000
Resources Available:	135,740	120,158	108,158
Expenditures:			
Salaries & Benefits	26,124	19,000	19,000
Contractual	13,115	17,000	17,000
Commodities	29,643	41,000	41,000
Capital Outlay	11,700		26,158
Transfer to Employee Benefits			
Transfer to Equipment Reserve	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	85,582	82,000	108,158
Unencumbered Cash Balance Dec 31	50,158	38,158	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	141,429	82,000	108,158
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,158
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	0

CPA Summary

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City of Leon

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,197	9,490	8,140
Receipts:			
State of Kansas Gas Tax	20,022	18,800	16,550
County Transfers Gas		2,810	2,470
Special Assessment	3,045		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	23,067	21,610	19,020
Resources Available:	27,264	31,100	27,160
Expenditures:			
Salaries & Benefits	1,582		3,200
Contractual	11,360	20,000	20,000
Commodities	4,832	2,960	3,960
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	17,774	22,960	27,160
Unencumbered Cash Balance Dec 31	9,490	8,140	0
2019/2020/2021 Budget Authority Amount:	33,907	22,960	27,160

Adopted Budget Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	36,535	7,782	506
Receipts:			
Charges to Customers	103,669	135,000	135,000
Deposits			
Reimbursements			
Transfer from Sewer			
Surcharges	10,197		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	113,866	135,000	135,000
Resources Available:	150,401	142,782	135,506
Expenditures:			
Salaries & Benefits	20,929	20,000	20,000
Contractual	39,438	40,000	40,000
Commodities	51,989	60,000	53,610
Capital Outlay			
Tower Maintenance Contract	7,246	7,246	7,246
Debt Service-Well	13,017	13,030	12,650
Transfer to Employee Benefits		2,000	2,000
Transfer to Equipment Reserve	10,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	142,619	142,276	135,506
Unencumbered Cash Balance Dec 31	7,782	506	0
2019/2020/2021 Budget Authority Amount:	161,283	182,899	135,506

CPA Summary

City of Leon

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	128,185	121,390	108,066
Receipts:			
Charges to Customers	157,764	155,000	155,000
Special Assessments		2,500	2,500
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	157,764	157,500	157,500
Resources Available:	285,949	278,890	265,566
Expenditures:			
Salaries & Benefits	40,838	42,000	42,000
Contractual	14,813	20,000	20,000
Commodities	30,356	31,000	32,000
Capital Outlay			93,788
Debt Service-Series 2011	48,552	45,970	45,970
Debt Service-Bluestem		1,854	1,808
Transfer to Employee Benefits		5,000	5,000
Transfer to Sewer Reserve	30,000	25,000	25,000
Transfer to Water			
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	164,559	170,824	265,566
Unencumbered Cash Balance Dec 31	121,390	108,066	0
2019/2020/2021 Budget Authority Amount:	293,337	222,422	265,566

Adopted Budget Refuse Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	5,692	13,585	15,585
Receipts:			
Charges to Customers	45,292	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	45,292	45,000	45,000
Resources Available:	50,984	58,585	60,585
Expenditures:			
Salaries & Benefits	382	1,000	1,000
Contractual	37,017	40,000	40,000
Commodities		2,000	19,585
Capital Outlay			
Transfer to Employee Benefits			
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	37,399	43,000	60,585
Unencumbered Cash Balance Dec 31	13,585	15,585	0
2019/2020/2021 Budget Authority Amount:	50,176	50,516	60,585

CPA Summary

NON-BUDGETED FUNDS

(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Capital Improvements				Equipment Reserve				Sewer Reserve				Condemnation & Demolition				Park Reserve			
Unencumbered		Cash Balance Jan 1		Unencumbered		Cash Balance Jan 1		Unencumbered		Cash Balance Jan 1		Unencumbered		Cash Balance Jan 1		Unencumbered		Cash Balance Jan 1	
1,698		51,572		80,000		28,572		7,000		Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
TR from General				TR from General				TR from Sewer				Sale of Properties				TR from General			
TR from Law Enforce				5,000															
TR from Water				10,000															
TR from Refuse																			
Interest/Other																			
TR from Sewer																			
Total Receipts				25,000				Total Receipts				Total Receipts				Total Receipts			
Resources Available:				76,572				Resources Available:				Resources Available:				Resources Available:			
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Equipment Purchase				12,000				Contractual				Commodities							
Total Expenditures				12,000				Total Expenditures				Total Expenditures				Total Expenditures			
Cash Balance Dec 31				64,572				Cash Balance Dec 31				Cash Balance Dec 31				Cash Balance Dec 31			
0				12,000				0				6,000				0			
1,698				64,572				110,000				22,572				7,000			
Total				Total				Total				Total				Total			
161,842				161,842				161,842				161,842				161,842			

**** Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Leon
will meet on August 11, 2020 at 6:30 PM at Leon City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	259,046	33.770	263,000	36.070	492,152	83,738	32.624
Debt Service	6,445						
Library	4,312	1.354	4,610	1.427	4,667	3,468	1.351
Employee Benefits	17,308	8.332	35,000	6.059	35,000	24,056	9.372
Law Enforcement	85,582		82,000		108,158		
Special Highway	17,774		22,960		27,160		
Water Utility	142,619		142,276		135,506		
Sewer Utility	164,559		170,824		265,566		
Refuse Utility	37,399		43,000		60,585		
Reserves	18,000						
Totals	753,044	43.456	763,670	43.556	1,128,794	111,262	43.347
Less: Transfers	68,445		47,000		47,000		
Net Expenditure	684,599		716,670		1,081,794		
Total Tax Levied	109,527		109,070		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,520,444		2,504,160		2,566,748		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	41,000	14,900	83,700
Revenue Bonds	685,619	643,282	559,961
Lease Purchase Principal	0	0	0
Total	726,619	658,182	643,661

*Tax rates are expressed in mills

Kristina Semisch

City Official Title: Mayor

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NOTICE OF BUDGET HEARING

The governing body of

City of Leon

will meet on August 10, 2020 at 6:30 PM at Leon City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	259,046	33.770	263,000	36.070	492,152	83,738	32.624
Debt Service	6,445						
Library	4,312	1.354	4,610	1.427	4,667	3,468	1.351
Employee Benefits	17,308	8.332	35,000	6.059	35,000	24,056	9.372
Law Enforcement	85,582		82,000		108,158		
Special Highway	17,774		22,960		27,160		
Water Utility	142,619		142,276		135,506		
Sewer Utility	164,559		170,824		265,566		
Refuse Utility	37,399		43,000		60,585		
Reserves	18,000						
Totals	753,044	43.456	763,670	43.556	1,128,794	111,262	43.347
Less: Transfers	68,445		47,000		47,000		
Net Expenditure	684,599		716,670		1,081,794		
Total Tax Levied	109,527		109,070		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,520,444		2,504,160		2,566,748		
Outstanding Indebtedness,							
January 1,	2018		2019		2020		
G.O. Bonds	41,000		14,900		83,700		
Revenue Bonds	685,619		643,282		559,961		
Lease Purchase Principal	0		0		0		
Total	726,619		658,182		643,661		

*Tax rates are expressed in mills

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